IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 5390 of 2007(N)

PETITIONER:

S.RAVINDRANATH, S/O.LATE
K.P.S.NAIR, SUDHARMA, FOREST OFFICE LANE,
VAZHUTHACAUD, THIRUVANANTHAPURAM.

BY ADV. SRI.K.B.PRADEEP.

RESPONDENTS:
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1. **THE STATE OF KERALA, REPRESENTED BY**
   THE SECRETARY (TAXES), GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

2. **THE COMMERCIAL TAX OFFICER,**
   VAT CIRCLE, NEYYATTINKARA, THIRUVANANTHAPURAM.

3. **THE TAHSILDAR (REVENUE RECOVERY),**
   THIRUVANANTHAPURAM.

BY SR. GOVT. PLEADER SI. MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 26/03/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C). NO.5390/2007:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE ASSESSMENT ORDER DTD. 17/03/03 PASSED BY THE SALES TAX OFFICER, NEYYATTINKARA.

EXT.P.2: COPY OF THE ORDER DTD. 22/03/04 PASSED BY THE DY. COMMISSIONER, COMMERCIAL TAXES, TRIVANDRUM.

EXT.P.3: COPY OF THE ORDER DTD. 19/01/2006 PASSED BY THE DY. COMMISSIONER (APPEALS), TRIVANDRUM.

EXT.P.4: COPY OF THE ORDER DTD. 08/02/2007 OF THE COMMERCIAL TAX OFFICER, NEYYATTINKARA.

//TRUE COPY//

prv.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.5390 of 2007-N

Dated this the 26th day of March, 2007

JUDGMENT

The assessment of K.G.S.T for the year 1998-99 made as per Ext.P1 order of the second respondent was set aside by the appellate authority by Ext.P2 order. The assessment was made on the basis of a penalty proceedings, it is submitted. The said order imposing penalty was also set aside by Ext.P3, it is pointed out. In the mean time, revenue recovery steps were taken to recover the amount due under Ext.P1. Later, based on Ext.P3 order, the second respondent has issued Ext.P4 communication to the third respondent to keep in abeyance further revenue recovery steps against the petitioner. This writ petition is filed seeking a direction to the respondents to withdraw all revenue recovery steps including attachment of movables and immovables .

2. I heard the learned Government Pleader for the respondents also.

3. In view of Exts.P2 and P3, until revised orders are passed, there cannot be any recovery against the petitioner. So, the attachment of the movables shall be withdrawn, forthwith. The attachment of the immovable properties, if any, will remain in force for three months from today. If no final assessment orders are passed within the said period, attachment of immovable properties shall also be lifted. This direction will not affect the rights of third parties to be adjudicated by the District Collector.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS